

## OF THE 'TATE OF CALIFORNIA

In the Matter of the Appeal of SAM AND CONCETTA HIANO

## ORDER DENYING PATITION FOR REHEARING

Upon consideration of the petition filed June 6, 1963, by Sam and Concetta Miano for rehearing of their appeal from the action of the Franchise Tax Board, we are of the opinion that none of the grounds set forth in the petition constitutes cause for the granting thereof and, accordingly, it is ordered that that petition be and the same is hereby denied, and that our order of May 7, 1963, be and the same is hereby affirmed.

Done at Sacramento, California, this 11th day of July, 1963, by the State Board of Equalization.

| John W. Lynch ,  | Chairman |
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| Geo. R. Reilly , | Member   |
| Richard Nevins , | Member   |
| ,                | Member   |
|                  | Member   |

ATTEST: <u>H. F. Freeman</u>, Secretary